



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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January 24, 2025

Kenneth J. Plante, Coordinator  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Chief Attorney

RE: Florida Department of Revenue Proposed Rules  
Rule 12C-1.01915, F.A.C., Credits for Qualified Railroad Reconstruction or Replacement  
Expenditures  
Rule 12C-1.00193, F.A.C., Florida Renewal Energy Production Credit (*Repeal*)  
Rule 12C-1.051, F.A.C., Forms

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rules have not been changed from the proposed rules published in the *Florida Administrative Register* on December 19, 2024 (Vol. 50, No. 246, pp. 4792-4795). A technical change was included in subsection 12A-01915(3), F.A.C., to correct the title of form F-11915.

The Department reviewed the proposed rules listed above and determined that the proposed rules will not likely have an adverse impact on small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost in excess of \$200,000 within one year. No Statement of Estimated Regulatory Cost is required for the proposed rules. The rules do not require ratification by the Legislature pursuant to Section 120.541(3), F.S.

The Department of Revenue will file the proposed rules for certification with the Department of State on January 31, 2025, for an effective date of February 20, 2025. These rules are filed not more than 90 days after the notice.

Sincerely,

Janet L. Young  
Agency Rules Coordinator